

\*\*\*\*PLEASE NOTE\*\*\*\*

HEA 1086-2010 changed the deadlines for adopting a local income tax rate or changing an existing local income tax rate under I.C. 6-3.5-1.1, I.C. 6-3.5-6, or I.C. 6-3.5-7. Rates may be changed anytime before November 1, 2012 to take effect in 2012. As a result of these changes, counties have not yet certified to the Indiana Department of Revenue the local income tax rates they will impose after September 30, 2012.

In order to assist local units in preparing their budgets for 2013, the State Budget Agency has prepared the distribution amounts presented here. These amounts are based on the best information regarding local income tax rates available to the State Budget Agency at this time. Unless otherwise noted, the amounts presented were derived using the tax rates in effect on January 1, 2012. In those cases where tax rates have not and will not change, the amounts presented here will equal the certified distribution amounts for 2012. Rate changes that have not yet been communicated to the State Budget Agency will alter the amounts presented here once such communication has been received.

Local officials can assist the State Budget Agency in finalizing the 2013 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect this year.

Please note that HEA 1072-2012 changed the requirements for submitting ordinances adopting rate changes to the State. Pursuant to HEA 1072 -2012, the Department of Local Government Finance's Gateway portal is the approved method for submitting rate change ordinances to the State. For additional information, please refer to this document. [http://www.ai.org/sba/files/HEA\\_1072-2012\\_Note\\_of\\_LOIT\\_Ordinance\\_Transmittal\\_Requirements\\_06182012.pdf](http://www.ai.org/sba/files/HEA_1072-2012_Note_of_LOIT_Ordinance_Transmittal_Requirements_06182012.pdf)

Communications with the State Budget Agency regarding local income taxes should be directed to Bob Lain at (317) 232-3471 or [blain@sba.in.gov](mailto:blain@sba.in.gov).

COUNTY ADJUSTED GROSS INCOME TAX  
DISTRIBUTION AMOUNTS FOR CY 2013  
CERTIFIED AUGUST 1, 2012  
AMENDED OCTOBER 1, 2012

County Name	County Adjusted Gross Income Tax Certified Distribution I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities Certified Distribution (See Citations at the end of this table)	County Adjusted Gross Income Tax Property Tax Replacement Certified Distribution I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief Certified Distribution I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding Certified Distribution I.C. 6-3.5-1.1-25
Bartholomew	\$17,950,595.69	\$0.00	\$0.00	\$0.00	\$0.00
Benton	\$1,633,841.46	\$0.00	\$0.00	\$1,633,841.46	\$0.00
Blackford	\$1,916,306.91	\$0.00	\$0.00	\$0.00	\$0.00
Brown	\$2,645,709.19	\$0.00	\$529,141.83	\$1,322,854.59	\$661,427.29
Carroll	\$3,964,618.76	\$0.00	\$1,403,078.58	\$792,923.75	\$0.00
Cass	\$6,016,844.01	\$0.00	\$0.00	\$6,016,844.01	\$1,504,211.00
Clark	\$20,768,674.67	\$0.00	\$0.00	\$5,192,168.67	\$5,192,168.67
Clay	\$4,265,533.70	\$1,066,383.42	\$0.00	\$3,199,150.27	\$1,066,383.42
Clinton	\$5,474,289.29	\$0.00	\$0.00	\$1,368,572.32	\$1,368,572.32
Crawford	\$1,034,353.64	\$0.00	\$0.00	\$0.00	\$0.00
Daviess	\$5,390,855.41	\$1,347,713.85	\$0.00	\$0.00	\$0.00
Decatur	\$4,560,389.13	\$0.00	\$0.00	\$0.00	\$0.00
Dekalb	\$7,452,262.06	\$0.00	\$0.00	\$0.00	\$0.00
Elkhart	\$28,950,445.51	\$7,237,611.38	\$0.00	\$0.00	\$0.00
Floyd	\$12,909,843.18	\$0.00	\$0.00	\$0.00	\$0.00
Fountain	\$3,281,795.62	\$0.00	\$0.00	\$0.00	\$0.00
Franklin	\$4,301,483.99	\$0.00	\$0.00	\$0.00	\$0.00
Fulton	\$3,481,338.47	\$0.00	\$0.00	\$870,334.62	\$870,334.62
Hancock	\$16,960,303.43	\$0.00	\$0.00	\$4,240,075.86	\$3,392,060.69
Harrison	\$5,622,881.91	\$0.00	\$0.00	\$0.00	\$0.00
Hendricks	\$36,195,788.09	\$0.00	\$0.00	\$5,429,368.21	\$0.00
Huntington	\$6,346,713.38	\$0.00	\$0.00	\$1,586,678.35	\$1,586,678.35
Jackson	\$7,266,385.86	\$726,638.59	\$0.00	\$0.00	\$0.00
Jasper	\$6,534,913.44	\$1,633,728.36	\$2,378,708.49	\$6,534,913.44	\$1,633,728.36
Jay	\$3,027,098.31	\$0.00	\$1,210,839.32	\$1,513,549.15	\$605,419.66
Jennings	\$3,981,731.07	\$0.00	\$0.00	\$0.00	\$0.00
Johnson	\$32,949,425.49	\$0.00	\$0.00	\$0.00	\$0.00
Lagrange	\$4,517,222.97	\$0.00	\$0.00	\$0.00	\$0.00
Laporte	\$9,998,310.87	\$0.00	\$0.00	\$0.00	\$0.00
Lawrence	\$7,269,332.36	\$0.00	\$0.00	\$3,634,666.18	\$1,817,333.09
Marshall	\$7,737,381.84	\$1,934,345.46	\$0.00	\$0.00	\$0.00
Morgan	\$13,726,065.63	\$0.00	\$2,745,213.13	\$13,726,065.63	\$3,431,516.41
Newton	\$2,938,711.67	\$0.00	\$0.00	\$0.00	\$0.00
Noble	\$7,521,894.10	\$0.00	\$0.00	\$0.00	\$0.00
Ohio	\$1,072,266.83	\$0.00	\$0.00	\$0.00	\$0.00
Orange	\$2,597,325.88	\$0.00	\$0.00	\$0.00	\$0.00
Owen	\$3,190,073.69	\$0.00	\$0.00	\$0.00	\$0.00
Parke	\$2,408,636.77	\$0.00	\$722,591.03	\$602,159.19	\$602,159.19
Pulaski	\$2,766,650.92	\$829,995.28	\$1,106,660.37	\$2,766,650.92	\$0.00
Putnam	\$5,809,377.99	\$0.00	\$0.00	\$0.00	\$0.00
Randolph	\$3,993,614.82	\$0.00	\$0.00	\$0.00	\$0.00
Ripley	\$5,159,333.27	\$0.00	\$0.00	\$0.00	\$0.00
Rush	\$2,221,396.00	\$0.00	\$0.00	\$0.00	\$0.00
Shelby	\$8,322,135.81	\$0.00	\$0.00	\$0.00	\$0.00
Starke	\$1,666,394.50	\$0.00	\$0.00	\$0.00	\$0.00
Steuben	\$6,458,065.53	\$0.00	\$0.00	\$1,614,516.38	\$1,614,516.38
Tipton	\$3,292,709.83	\$0.00	\$0.00	\$823,177.46	\$0.00
Union	\$1,469,485.53	\$0.00	\$0.00	\$0.00	\$0.00
Vigo	\$13,261,054.00	\$0.00	\$0.00	\$0.00	\$0.00
Wabash	\$5,243,845.60	\$0.00	\$2,097,538.24	\$5,243,845.60	\$0.00
Warren	\$1,857,084.82	\$0.00	\$557,125.45	\$464,271.20	\$464,271.20
Washington	\$3,948,624.19	\$0.00	\$0.00	\$0.00	\$0.00
Wayne	\$10,180,972.35	\$2,545,243.09	\$0.00	\$0.00	\$0.00
Wells	\$4,866,636.58	\$0.00	\$1,946,654.63	\$973,327.32	\$243,331.83
White	\$4,684,673.28	\$0.00	\$0.00	\$0.00	\$0.00
Whitley	\$6,472,902.29	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$409,536,601.58	\$17,321,659.43	\$14,697,551.07	\$69,549,954.58	\$26,054,112.48

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6.

Note: Amended October 1, 2012 to reflect an decrease in the rate for public safety by Hancock County.

COUNTY OPTION INCOME TAX  
DISTRIBUTION AMOUNTS FOR CY 2013  
CERTIFIED AUGUST 1, 2012

County Name	County Option Income Tax Certified Distribution I.C. 6-3.5-6-8	County Option Income Tax Correctional Facilities Certified Distribution (See Citations at the end of this table)	County Option Income Tax Property Tax Replacement Certified Distribution I.C. 6-3.5-6-30	County Option Income Tax Property Tax Relief Certified Distribution I.C. 6-3.5-6-32	County Option Income Tax Public Safety Funding Certified Distribution I.C. 6-3.5-6-31
Adams	\$3,422,820.35	\$0.00	\$0.00	\$0.00	\$0.00
Allen	\$45,040,675.62	\$0.00	\$0.00	\$0.00	\$0.00
Boone	\$21,097,471.19	\$0.00	\$0.00	\$0.00	\$0.00
Dearborn	\$6,405,893.54	\$0.00	\$0.00	\$0.00	\$0.00
Delaware	\$10,266,244.14	\$0.00	\$0.00	\$0.00	\$0.00
Dubois	\$6,773,069.31	\$0.00	\$0.00	\$0.00	\$0.00
Fayette	\$3,067,784.06	\$0.00	\$0.00	\$3,067,784.06	\$0.00
Grant	\$10,471,370.92	\$0.00	\$0.00	\$10,471,370.92	\$0.00
Greene	\$5,388,516.26	\$0.00	\$0.00	\$0.00	\$0.00
Hamilton	\$105,945,752.81	\$0.00	\$0.00	\$0.00	\$0.00
Henry	\$7,729,611.01	\$0.00	\$0.00	\$0.00	\$0.00
Howard	\$10,204,095.61	\$2,915,455.89	\$0.00	\$7,288,639.72	\$0.00
Knox	\$4,093,621.03	\$0.00	\$0.00	\$0.00	\$0.00
Kosciusko	\$10,174,256.78	\$0.00	\$0.00	\$0.00	\$0.00
Madison	\$19,953,309.72	\$0.00	\$0.00	\$4,988,327.43	\$4,988,327.43
Marion	\$169,016,033.41	\$0.00	\$45,634,329.02	\$0.00	\$59,155,611.69
Martin	\$1,441,885.82	\$0.00	\$0.00	\$450,589.32	\$450,589.32
Miami	\$3,098,011.60	\$1,290,838.17	\$0.00	\$5,163,352.67	\$1,290,838.17
Monroe	\$25,463,735.83	\$1,273,186.79	\$0.00	\$0.00	\$0.00
Montgomery	\$6,355,700.30	\$0.00	\$0.00	\$6,355,700.30	\$0.00
Perry	\$1,490,440.94	\$0.00	\$0.00	\$0.00	\$0.00
Posey	\$3,005,954.59	\$0.00	\$0.00	\$0.00	\$0.00
Scott	\$3,249,622.31	\$812,405.57	\$0.00	\$0.00	\$0.00
Spencer	\$1,210,661.59	\$0.00	\$0.00	\$0.00	\$0.00
St. Joseph	\$29,898,874.14	\$0.00	\$0.00	\$24,915,728.45	\$12,457,864.23
Switzerland	\$1,327,018.11	\$0.00	\$0.00	\$0.00	\$0.00
Tippecanoe	\$19,155,135.66	\$0.00	\$0.00	\$0.00	\$0.00
Vanderburgh	\$35,285,968.16	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$570,033,534.80	\$6,291,886.42	\$45,634,329.02	\$62,701,492.86	\$78,343,230.84

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX  
DISTRIBUTION AMOUNTS FOR CY 2013  
CERTIFIED AUGUST 1, 2012  
AMENDED OCTOBER 1, 2012

County Name	County Economic Dev. Income Tax Certified Distribution I.C. 6-3.5-7-5	County Economic Dev. Correctional Facilities Certified Distribution I.C. 6-3.5-7-24	County Economic Dev. Income Tax Homestead Credit Certified Distribution I.C. 6-3.5-7-25
Adams	\$2,315,023.42	\$0.00	\$717,657.26
Allen	\$30,235,291.95	\$0.00	\$0.00
Bartholomew	\$4,498,112.93	\$0.00	\$0.00
Benton	\$411,877.42	\$0.00	\$65,900.39
Blackford	\$463,168.93	\$0.00	\$203,794.34
Brown	\$664,582.25	\$0.00	\$0.00
Carroll	\$595,437.39	\$0.00	\$0.00
Cass	\$1,485,466.39	\$0.00	\$0.00
Clark	\$5,316,288.52	\$0.00	\$5,316,288.52
Clinton	\$1,371,358.69	\$0.00	\$1,371,358.69
Crawford	\$345,113.21	\$0.00	\$0.00
Daviess	\$1,355,603.02	\$0.00	\$1,355,603.02
Decatur	\$1,146,771.14	\$0.00	\$366,966.76
Dekalb	\$1,889,130.09	\$0.00	\$1,889,130.09
Delaware	\$3,428,342.99	\$0.00	\$4,285,428.73
Dubois	\$4,530,190.91	\$0.00	\$0.00
Elkhart	\$7,522,039.34	\$0.00	\$0.00
Fayette	\$774,753.17	\$0.00	\$371,881.51
Floyd	\$5,205,801.89	\$0.00	\$1,735,267.30
Fountain	\$0.00	\$0.00	\$333,127.05
Franklin	\$1,079,474.96	\$0.00	\$0.00
Fulton	\$627,469.87	\$0.00	\$871,485.92
Gibson	\$3,568,782.23	\$0.00	\$0.00
Grant	\$2,639,927.82	\$0.00	\$0.00
Hancock	\$3,406,437.77	\$0.00	\$0.00
Harrison	\$1,880,680.40	\$0.00	\$0.00
Hendricks	\$9,069,784.42	\$0.00	\$0.00
Henry	\$0.00	\$0.00	\$1,933,791.77
Howard	\$2,927,631.70	\$0.00	\$0.00
Huntington	\$1,590,878.57	\$0.00	\$0.00
Jackson	\$1,819,866.49	\$0.00	\$1,819,866.49
Jasper	\$1,676,884.97	\$0.00	\$0.00
Jay	\$763,213.71	\$0.00	\$305,285.48
Jefferson	\$1,986,779.94	\$0.00	\$0.00
Jennings	\$997,368.79	\$0.00	\$0.00
Knox	\$1,806,664.34	\$1,806,664.34	\$0.00
Kosciusko	\$4,380,884.95	\$0.00	\$0.00
Lagrange	\$1,146,848.39	\$0.00	\$688,109.03
Laporte	\$9,127,310.84	\$0.00	\$0.00
Madison	\$0.00	\$0.00	\$5,017,851.47
Martin	\$353,446.57	\$0.00	\$0.00
Miami	\$1,237,725.66	\$0.00	\$940,671.51
Montgomery	\$0.00	\$0.00	\$667,271.96
Morgan	\$2,748,533.00	\$0.00	\$961,986.55
Noble	\$1,890,099.56	\$0.00	\$1,890,099.56

County Name	County	County	County
	Economic Dev.	Economic Dev.	Economic Dev.
	Income Tax	Correctional Facilities	Income Tax
	Certified Distribution I.C. 6-3.5-7-5	Certified Distribution I.C. 6-3.5-7-24	Homestead Credit Certified Distribution I.C. 6-3.5-7-25
Orange	\$650,263.55	\$0.00	\$0.00
Owen	\$957,694.57	\$0.00	\$0.00
Parke	\$605,918.54	\$0.00	\$605,918.54
Perry	\$1,525,917.50	\$1,525,917.50	\$183,110.10
Pike	\$1,052,636.36	\$0.00	\$0.00
Porter	\$21,651,275.99	\$0.00	\$0.00
Posey	\$3,101,798.31	\$0.00	\$0.00
Pulaski	\$693,477.81	\$0.00	\$499,304.03
Putnam	\$1,454,730.23	\$0.00	\$1,454,730.23
Randolph	\$2,030,091.15	\$0.00	\$0.00
Ripley	\$1,304,331.07	\$0.00	\$678,252.15
Rush	\$760,974.56	\$0.00	\$760,974.56
Scott	\$0.00	\$0.00	\$522,300.23
Shelby	\$2,085,126.90	\$0.00	\$0.00
Spencer	\$2,073,988.53	\$0.00	\$0.00
St. Joseph	\$20,611,414.52	\$0.00	\$0.00
Starke	\$1,667,928.84	\$2,168,307.49	\$200,151.46
Steuben	\$1,668,731.73	\$0.00	\$266,997.08
Sullivan	\$1,045,492.10	\$0.00	\$0.00
Tippecanoe	\$12,846,970.35	\$0.00	\$3,211,742.59
Tipton	\$823,652.55	\$0.00	\$263,568.81
Union	\$295,636.86	\$0.00	\$0.00
Vermillion	\$292,029.12	\$0.00	\$0.00
Vigo	\$9,088,659.75	\$0.00	\$0.00
Wabash	\$1,313,948.99	\$0.00	\$1,313,948.99
Warren	\$473,687.74	\$0.00	\$132,632.57
Warrick	\$8,059,704.14	\$0.00	\$0.00
Washington	\$992,296.75	\$0.00	\$992,296.75
Wayne	\$2,590,845.98	\$0.00	\$0.00
Wells	\$1,290,270.34	\$0.00	\$1,032,216.27
White	\$1,176,306.67	\$0.00	\$329,365.87
Whitley	\$1,295,827.10	\$0.00	\$213,163.55
Total	\$235,762,677.19	\$5,500,889.33	\$45,769,497.19

Note: Amended October 1, 2012 to reflect an decrease in the rate for libraries by Hancock County.

Note: Amended October 1, 2012 to reflect an increase in the CEDIT rate by Hancock County.

Note: Amended October 1, 2012 to reflect an increase in the CEDIT rate for corrections by Starke County.

COUNTY ADJUSTED GROSS INCOME TAX RATES  
CERTIFIED AUGUST 1, 2012  
AMENDED OCTOBER 1, 2012

County Name	County Adjusted Gross Income Tax I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities (See Citations at the end end of this table)	County Adjusted Gross Income Tax Property Tax Replacement I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding I.C. 6-3.5-1.1-25
Bartholomew	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benton	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Blackford	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Brown	1.0000%	0.0000%	0.2000%	0.5000%	0.2500%
Carroll	1.0000%	0.0000%	0.3539%	0.2000%	0.0000%
Cass	1.0000%	0.0000%	0.0000%	1.0000%	0.2500%
Clark	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Clay	1.0000%	0.2500%	0.0000%	0.7500%	0.2500%
Clinton	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Crawford	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Daviess	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Decatur	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Dekalb	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Elkhart	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Floyd	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Fountain	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Franklin	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Fulton	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Hancock	1.0000%	0.0000%	0.0000%	0.2500%	0.2000%
Harrison	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Hendricks	1.0000%	0.0000%	0.0000%	0.1500%	0.0000%
Huntington	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Jackson	1.0000%	0.1000%	0.0000%	0.0000%	0.0000%
Jasper	1.0000%	0.2500%	0.3640%	1.0000%	0.2500%
Jay	1.0000%	0.0000%	0.4000%	0.5000%	0.2000%
Jennings	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Johnson	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Lagrange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Laporte	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Lawrence	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Marshall	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Morgan	1.0000%	0.0000%	0.2000%	1.0000%	0.2500%
Newton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Noble	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Ohio	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Orange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Owen	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Parke	1.0000%	0.0000%	0.3000%	0.2500%	0.2500%
Pulaski	1.0000%	0.3000%	0.4000%	1.0000%	0.0000%
Putnam	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Randolph	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Ripley	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rush	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Shelby	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Starke	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Steuben	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Tipton	1.0000%	0.0000%	0.0000%	0.2500%	0.0000%
Union	1.2500%	0.0000%	0.0000%	0.0000%	0.0000%
Vigo	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Wabash	1.0000%	0.0000%	0.4000%	1.0000%	0.0000%
Warren	1.0000%	0.0000%	0.3000%	0.2500%	0.2500%
Washington	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Wayne	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Wells	1.0000%	0.0000%	0.4000%	0.2000%	0.0500%
White	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Whitley	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6.

Note: Amended October 1, 2012 to reflect an decrease in the rate for public safety by Hancock County.

COUNTY OPTION INCOME TAX RATES  
CERTIFIED AUGUST 1, 2012

County Name	County Option Income Tax I.C. 6-3.5-6-8	County Option Income Tax Correctional Facilities (See Citations at the end of this table)	County Option Income Tax Property Tax Replacement I.C. 6-3.5-6-30	County Option Income Tax Property Tax Relief I.C. 6-3.5-6-32	County Option Income Tax Public Safety Funding I.C. 6-3.5-6-31
Adams	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Allen	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Boone	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Dearborn	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Delaware	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Dubois	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Fayette	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Grant	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Greene	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Hamilton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Henry	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Howard	0.7000%	0.2000%	0.0000%	0.5000%	0.0000%
Knox	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Kosciusko	0.7000%	0.0000%	0.0000%	0.0000%	0.0000%
Madison	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Marion	1.0000%	0.0000%	0.2700%	0.0000%	0.3500%
Martin	0.8000%	0.0000%	0.0000%	0.2500%	0.2500%
Miami	0.6000%	0.2500%	0.0000%	1.0000%	0.2500%
Monroe	1.0000%	0.0500%	0.0000%	0.0000%	0.0000%
Montgomery	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Perry	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Posey	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Scott	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Spencer	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%
St. Joseph	0.6000%	0.0000%	0.0000%	0.5000%	0.2500%
Switzerland	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Tippecanoe	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Vanderburgh	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX RATES  
 CERTIFIED AUGUST 1, 2012  
 AMENDED OCTOBER 1, 2012

County Name	County	County	County
	Economic Dev.	Economic Dev.	Economic Dev.
	Income Tax	Correctional Facilities	Income Tax
	I.C. 6-3.5-7-5	I.C. 6-3.5-7-24	Homestead Credit I.C. 6-3.5-7-25
Adams	0.4000%	0.0000%	0.1240%
Allen	0.4000%	0.0000%	0.0000%
Bartholomew	0.2500%	0.0000%	0.0000%
Benton	0.2500%	0.0000%	0.0400%
Blackford	0.2500%	0.0000%	0.1100%
Brown	0.2500%	0.0000%	0.0000%
Carroll	0.1500%	0.0000%	0.0000%
Cass	0.2500%	0.0000%	0.0000%
Clark	0.2500%	0.0000%	0.2500%
Clinton	0.2500%	0.0000%	0.2500%
Crawford	0.2500%	0.0000%	0.0000%
Daviess	0.2500%	0.0000%	0.2500%
Decatur	0.2500%	0.0000%	0.0800%
Dekalb	0.2500%	0.0000%	0.2500%
Delaware	0.2000%	0.0000%	0.2500%
Dubois	0.4000%	0.0000%	0.0000%
Elkhart	0.2500%	0.0000%	0.0000%
Fayette	0.2500%	0.0000%	0.1200%
Floyd	0.3000%	0.0000%	0.1000%
Fountain	0.0000%	0.0000%	0.1000%
Franklin	0.2500%	0.0000%	0.0000%
Fulton	0.1800%	0.0000%	0.2500%
Gibson	0.5000%	0.0000%	0.0000%
Grant	0.2500%	0.0000%	0.0000%
Hancock	0.2000%	0.0000%	0.0000%
Harrison	0.2500%	0.0000%	0.0000%
Hendricks	0.2500%	0.0000%	0.0000%
Henry	0.0000%	0.0000%	0.2500%
Howard	0.2000%	0.0000%	0.0000%
Huntington	0.2500%	0.0000%	0.0000%
Jackson	0.2500%	0.0000%	0.2500%
Jasper	0.2500%	0.0000%	0.0000%
Jay	0.2500%	0.0000%	0.1000%
Jefferson	0.3500%	0.0000%	0.0000%
Jennings	0.2500%	0.0000%	0.0000%
Knox	0.2500%	0.2500%	0.0000%
Kosciusko	0.3000%	0.0000%	0.0000%
Lagrange	0.2500%	0.0000%	0.1500%
Laporte	0.4500%	0.0000%	0.0000%
Madison	0.0000%	0.0000%	0.2500%
Martin	0.2000%	0.0000%	0.0000%
Miami	0.2500%	0.0000%	0.1900%
Montgomery	0.0000%	0.0000%	0.1000%
Morgan	0.2000%	0.0000%	0.0700%
Noble	0.2500%	0.0000%	0.2500%
Orange	0.2500%	0.0000%	0.0000%
Owen	0.3000%	0.0000%	0.0000%



County Name	County	County	County
	Economic Dev.	Economic Dev.	Economic Dev.
	Income Tax	Correctional Facilities	Income Tax
	I.C. 6-3.5-7-5	I.C. 6-3.5-7-24	Homestead Credit I.C. 6-3.5-7-25
Parke	0.2500%	0.0000%	0.2500%
Perry	0.5000%	0.5000%	0.0600%
Pike	0.4000%	0.0000%	0.0000%
Porter	0.5000%	0.0000%	0.0000%
Posey	0.5000%	0.0000%	0.0000%
Pulaski	0.2500%	0.0000%	0.1800%
Putnam	0.2500%	0.0000%	0.2500%
Randolph	0.5000%	0.0000%	0.0000%
Ripley	0.2500%	0.0000%	0.1300%
Rush	0.2500%	0.0000%	0.2500%
Scott	0.0000%	0.0000%	0.1600%
Shelby	0.2500%	0.0000%	0.0000%
Spencer	0.5000%	0.0000%	0.0000%
St. Joseph	0.4000%	0.0000%	0.0000%
Starke	0.5000%	0.6500%	0.0600%
Steuben	0.2500%	0.0000%	0.0400%
Sullivan	0.3000%	0.0000%	0.0000%
Tippecanoe	0.4000%	0.0000%	0.1000%
Tipton	0.2500%	0.0000%	0.0800%
Union	0.2500%	0.0000%	0.0000%
Vermillion	0.1000%	0.0000%	0.0000%
Vigo	0.5000%	0.0000%	0.0000%
Wabash	0.2500%	0.0000%	0.2500%
Warren	0.2500%	0.0000%	0.0700%
Warrick	0.5000%	0.0000%	0.0000%
Washington	0.2500%	0.0000%	0.2500%
Wayne	0.2500%	0.0000%	0.0000%
Wells	0.2500%	0.0000%	0.2000%
White	0.2500%	0.0000%	0.0700%
Whitley	0.2000%	0.0000%	0.0329%

Note: Amended October 1, 2012 to reflect an decrease in the rate for libraries by Hancock County.

Note: Amended October 1, 2012 to reflect an increase in the CEDIT rate by Hancock County.

Note: Amended October 1, 2012 to reflect an increase in the CEDIT rate for corrections by Starke County.